



Senate

General Assembly

File No. 501

January Session, 2011

Substitute Senate Bill No. 518

Senate, April 13, 2011

The Committee on Planning and Development reported through SEN. CASSANO of the 4th Dist., Chairperson of the Committee on the part of the Senate, that the substitute bill ought to pass.

AN ACT AUTHORIZING ELECTRONIC SIGNATURES ON DECLARATIONS OF PERSONAL PROPERTY.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-41 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2011, and*
3 *applicable to assessment years commencing on or after October 1, 2011*):

4 (a) "Municipality", whenever used in this section, includes each
5 town, consolidated town and city, and consolidated town and
6 borough.

7 (b) No person required by law to file an annual declaration of
8 personal property shall include in such declaration motor vehicles
9 [which] that are registered in the office of the state Commissioner of
10 Motor Vehicles. With respect to any vehicle subject to taxation in a
11 town other than the town in which such vehicle is registered, pursuant
12 to section 12-71, information concerning such vehicle may be included

13 in a declaration filed pursuant to this section or section 12-43, as
14 amended by this act, or on a report filed pursuant to section 12-57a.

15 (c) The annual declaration of the tangible personal property owned
16 by such person on the assessment date, shall include, but is not limited
17 to, the following property: Machinery used in mills and factories,
18 cables, wires, poles, underground mains, conduits, pipes and other
19 fixtures of water, gas, electric and heating companies, leasehold
20 improvements classified as other than real property and furniture and
21 fixtures of stores, offices, hotels, restaurants, taverns, halls, factories
22 and manufacturers. Commercial or financial information in any
23 declaration filed under this section shall not be open for public
24 inspection.

25 (d) Any person required by law to file an annual declaration of
26 personal property may sign and file such declaration electronically on
27 a form provided by the assessor of a municipality, provided such
28 municipality (1) has the technological ability to accept electronic
29 signatures, and (2) agrees to accept electronic signatures for annual
30 declarations of personal property.

31 ~~[(d)]~~ (e) (1) Any person who fails to file a declaration of personal
32 property on or before the first day of November, or on or before the
33 extended filing date as granted by the assessor pursuant to section 12-
34 42 shall be subject to a penalty equal to twenty-five per cent of the
35 assessment of such property; (2) any person who files a declaration of
36 personal property in a timely manner, but has omitted property, as
37 defined in section 12-53, shall be subject to a penalty equal to twenty-
38 five per cent of the assessment of such omitted property. The penalty
39 shall be added to the grand list by the assessor of the town in which
40 such property is taxable; and (3) any declaration received by the
41 municipality to which it is due that is in an envelope bearing a
42 postmark, as defined in section 1-2a, showing a date within the
43 allowed filing period shall not be deemed to be delinquent.

44 Sec. 2. Section 12-43 of the general statutes is repealed and the
45 following is substituted in lieu thereof (*Effective October 1, 2011, and*

46 *applicable to assessment years commencing on or after October 1, 2011):*

47 Each owner of tangible personal property located in any town for
48 three months or more during the assessment year immediately
49 preceding any assessment day, who is a nonresident of such town,
50 shall file a declaration of such personal property with the assessors of
51 the town in which the same is located on such assessment day, if
52 located in such town for three months or more in such year, otherwise,
53 in the town in which such property is located for the three months or
54 more in such year nearest to such assessment day, under the same
55 provisions as apply to residents, and such personal property shall not
56 be liable to taxation in any other town in this state. The declaration of
57 each nonresident taxpayer shall contain the nonresident's post-office
58 and street address. [The] At least fifteen days before the expiration of
59 the time for filing such declaration, the assessors shall mail blank
60 declaration forms to each nonresident, or to such nonresident's
61 attorney or agent having custody of the nonresident's taxable property,
62 [at least fifteen days before the expiration of the time for filing such
63 declaration] or send such forms electronically to such nonresident's
64 electronic mail address or the electronic mail address of such
65 nonresident's attorney or agent, provided such nonresident has
66 requested, in writing, to receive such forms electronically. If the
67 identity or mailing address of a nonresident taxpayer is not discovered
68 until after the expiration of time for filing a declaration, the assessor
69 shall, not later than ten days after determining the identity or mailing
70 address, mail a declaration form to the nonresident taxpayer. Said
71 taxpayer shall file the declaration not later than fifteen days after the
72 date such declaration form is sent. Each nonresident taxpayer who fails
73 to file a declaration in accordance with the provisions of this section
74 shall be subject to the penalty provided in subsection [(d)] (e) of section
75 12-41, as amended by this act. As used in this section, "nonresident"
76 means a person who does not reside in the town in which such
77 person's tangible personal property is located on the assessment day,
78 or a company, corporation, limited liability company, partnership or
79 any other type of business enterprise that does not have an established
80 place for conducting business in such town on the assessment day.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>October 1, 2011, and applicable to assessment years commencing on or after October 1, 2011</i>	12-41
Sec. 2	<i>October 1, 2011, and applicable to assessment years commencing on or after October 1, 2011</i>	12-43

PD *Joint Favorable Subst.*

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

OFA Fiscal Note

State Impact: None

Municipal Impact:

Municipalities	Effect	FY 12 \$	FY 13 \$
Various Municipalities	Potential Savings	Less than \$10,000	Less than \$10,000

Explanation

Any municipality choosing to adopt the newly authorized email process to (1) receive electronic signatures for annual declarations of personal property, and (2) send declaration forms to nonresidents will experience minimal savings, estimated at no more than \$10,000, associated with printing, postage and storage of documents.

The Out Years

State Impact: None

Municipal Impact:

The annualized ongoing fiscal impact identified above would continue into the future subject to inflation.

OLR Bill Analysis**sSB 518*****AN ACT AUTHORIZING ELECTRONIC SIGNATURES ON
DECLARATIONS OF PERSONAL PROPERTY.*****SUMMARY:**

By law, taxpayers must file an annual personal property declaration with municipal assessors for property tax purposes. This bill allows them to electronically file and sign the declaration on a form the assessor provides, as long as the municipality (1) has the technological capability to accept electronic signatures and (2) agrees to accept electronic signatures.

By law, assessors must mail blank declaration forms to nonresident property-owners or the attorney or agent that has custody of the taxpayer's property. The bill allows them to do so electronically, as long as the taxpayer has made a written request to receive the electronic forms. As under current law, the assessors must send the blank declaration form at least 15 days before the filing deadline.

EFFECTIVE DATE: October 1, 2011, and applicable to assessment years beginning on or after that date.

COMMITTEE ACTION

Planning and Development Committee

Joint Favorable Substitute

Yea 20 Nay 0 (03/25/2011)